

TAX DEDUCTED AT SOURCE

Rules Applicable from 1st July ,2010

Section	Particulars	Liability	Exempt Upt	Rate	PAN not provided	date for De	Certificate for TDS	ate for Cert	Date of Deposit of	Quarterly Return Form
192	SALARY	At the time of Payment	Basic Exmption Limit	Slab Rate	If PAN is not provided ,rate of TDS shall be 20%	7th of the next month in which deduction	Form No.16 on or before 31st May	Upto 31st May after the End of	15th July, 15th Oct, 15th Jan,15th	Form no. 24Q
193	INTEREST ON SECURITIES	Payment or Credit whichever is earlier	In case of debenture Rs.2500	10%		7th of the next month in which deduction	Form No.16A , 31th July, 31Oct.,31st	Upto 31st May after the End of	15th July, 15th Oct, 15th Jan,15th	Form No. 26Q
194A	INTEREST OTHER THAN INTEREST	Payment or Credit whichever is earlier	Rs.5000 , if payer is a bank or cooperative	10%		7th of the next month in which deduction	Form No.16A , 31th July, 31Oct.,31st	Upto 31st May after the End of	15th July, 15th Oct, 15th Jan,15th	Form No. 26Q
194B	WINNING S FROM LOTTERIES	Payment or Credit whichever is earlier	Rs.10000.	30%		7th of the next month in which deduction	Form No.16A , 31th July, 31Oct.,31st	Upto 31st May after the End of	15th July, 15th Oct, 15th Jan,15th	Form No. 26Q
194BB	WINNING S FROM HORSE RACES	Payment or Credit whichever is earlier	Rs.5000.	30%		7th of the next month in which deduction	Form No.16A , 31th July, 31Oct.,31st	Upto 31st May after the End of	15th July, 15th Oct, 15th Jan,15th	Form No. 26Q
194C	PAYMENT TO CONTRACTOR	Payment or Credit whichever is earlier	Single payment/cr edit exceeds	No TDS on Freight Payment. Individual		7th of the next month in which deduction	Form No.16A , 31th July, 31Oct.,31st	Upto 31st May after the End of	15th July, 15th Oct, 15th Jan,15th	Form No. 26Q
194D	INSURANCE COMMISSION	Payment or Credit whichever is earlier	Rs. 20000	10%		7th of the next month in which deduction	Form No.16A , 31th July, 31Oct.,31st	Upto 31st May after the End of	15th July, 15th Oct, 15th Jan,15th	Form No. 26Q
194E	INCOME OF NON-RESIDENTS	Payment or Credit whichever is earlier		10%		7th of the next month in which deduction	Form No.16A , 31th July, 31Oct.,31st	Upto 31st May after the End of	15th July, 15th Oct, 15th Jan,15th	Form No. 26Q
194G	COMMISSION ON SALES OF LOTTERY	Payment or Credit whichever is earlier	Rs. 1000	10%		7th of the next month in which deduction	Form No.16A , 31th July, 31Oct.,31st	Upto 31st May after the End of	15th July, 15th Oct, 15th Jan,15th	Form No. 26Q
194H	COMMISSION/BROKERAGE	Payment or Credit whichever is earlier	Rs. 5000	10%		7th of the next month in which deduction	Form No.16A , 31th July, 31Oct.,31st	Upto 31st May after the End of	15th July, 15th Oct, 15th Jan,15th	Form No. 26Q
194I	RENT	Payment or Credit whichever is earlier	Rs. 180000	Plant & Machinery-2% Otherwise-	7th of the next month in which deduction	Form No.16A , 31th July, 31Oct.,31st	Upto 31st May after the End of	15th July, 15th Oct, 15th Jan,15th	Form No. 26Q	

194J	PROFESSIONAL OR TECHNICAL	Payment or Credit whichever is earlier	Rs. 30000	10%		7th of the next month in which deduction	Form No.16A , 31th July, 31Oct.,31st	Upto 31st May after the End of	15th July, 15th Oct, 15th Jan,15th	Form No. 26Q
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